



FYI Income 9

Alternative Fuel Income Tax Credits

ALTERNATIVE FUEL CREDIT

Colorado allows income tax credits to taxpayers who have purchased an alternative fuel vehicle, converted a motor vehicle to use alternative fuel, or have replaced a vehicle's power source with an alternative fuel power source. To qualify, the vehicle must be titled and registered in Colorado. [§39-22-516, C.R.S.] This credit expired on December 31, 2011; as such it is only available for vehicles purchased prior to January 1, 2012.

For similar vehicle credits please see publication FYI Income 67, Innovative Motor Vehicle Credit.

Definition of Alternative Fuel

"Alternative fuel" means compressed natural gas, propane, ethanol, or any mixture of ethanol containing eighty-five percent or more ethanol by volume with gasoline or other fuels, electricity, or any other fuels, which fuels may include, but are not limited to, clean diesel and reformulated gasoline so long as these other fuels make comparable reductions in carbon monoxide emissions and brown cloud pollutants as determined by the air quality control commission. "Alternative fuel" does not include any fuel product, as defined in section §25-7-139 (3), C.R.S. that contains or is treated with methyl tertiary butyl ether (MTBE).

COMPUTATION OF CREDIT – PRIOR TO 2010

For vehicles purchased or converted prior to January 1, 2010, the credit is a percentage of:

- The difference between the cost of the vehicle and the cost of the same or most similar vehicle that uses a traditional fuel, or
- The cost incurred in converting the vehicle to an alternative fuel, or
- The difference between the cost of replacing the power source and the cost of the same or most similar power source that uses a traditional fuel.

In a) and c) above, if the cost of the traditional fuel option is greater than or equal to the cost of the alternative fuel option, the credit will be \$0.

The percentage of the credit depends on the certification level of the vehicle and the year in which the expenditure is made. The credit is only available in the year during which the vehicle was purchased or converted. *If the credit allowed exceeds the net tax liability for that year, any excess credit may be carried forward and claimed on future year returns for up to five years until the credit is fully utilized.*

Certification level	Tax year beginning prior to January 1, 2010
Low-emitting vehicle (LEV)	50%
Ultra-low-emitting vehicle or Inherently-low-emitting vehicle (ULEV or ILEV)	75%
Zero-emitting vehicle (ZEV or SULEV)	85%

Certification levels have the same meaning as set forth in Part 88 of Title 40 of the Code of Federal Regulations. A near zero-emitting vehicle shall be treated as a zero-emitting vehicle. At this time, the California certified SULEV (Super ultra low emitting vehicle) is the only vehicle rating that qualifies as a near zero-emitting vehicle. The percentage of the credit may be doubled, up to a maximum of 100% of the Incremental Price Difference (IPD), if the vehicle or power source permanently displaces (will never be operated on Colorado highways in the future) or replaces a vehicle or power source that is ten years old or older. To claim this additional credit you must provide a copy of the bill of sale to an out-of-state buyer or salvage yard.

COMPUTATION OF CREDIT – FOR 2010 AND 2011

For vehicles purchased in tax years beginning on or after Jan. 1, 2010 but prior to Jan. 1, 2012, the credit is only available in the tax year during which the vehicle was purchased or converted. Credits generated in 2010 or 2011 that exceed the tax due for that year are not carried forward but are refundable.

The credit is a percentage of:

- a) the difference between the cost of the vehicle and the cost of the same or most similar vehicle that uses a traditional fuel, or
- b) the difference between the cost of replacing the power source and the cost of the same or most similar power source that uses a traditional fuel, or
- c) the cost incurred in converting the vehicle to a fuel system that uses an alternative fuel, or
- d) the actual cost incurred in purchasing idling reduction technologies, or
- e) the actual cost of converting the vehicle from a hybrid vehicle to a plug-in hybrid electric vehicle.

In a) and c) above, when the cost of the traditional fuel option is greater than or equal to the cost of the alternative fuel option, the credit will be \$0.

For vehicles purchased on or after Jan. 1, 2010, the cost used in the computations described above must be reduced by any credits, grants, or rebates, including federal credits, grants, or rebates for which the purchaser is eligible. For example, if a person purchases a 2010 Honda Insight with an incremental price difference of \$3,480 and receives a \$3,500 rebate from the Federal CARS program, the cost difference for the computation of the state credit will be reduced to zero and no credit will be granted. These federal tax credits offset the incremental price difference of the vehicle not the income tax credit directly.

CATEGORIES OF QUALIFYING VEHICLES:

For vehicles purchased or converted during tax years beginning on or after Jan. 1, 2010, but prior to Jan. 1, 2012.

- **CATEGORY 1:** Motor vehicles that comply with Bin 1 of the federal Tier 2 emissions standards. This includes, but is not limited to, electric vehicles, plug-in hybrid vehicles and hydrogen fuel cell vehicles.
- **CATEGORY 2:** Diesel-electric light duty passenger vehicles with a minimum fuel economy of 70 miles per gallon.
- **CATEGORY 3:** Light duty passenger vehicles, light and medium duty trucks converted to diesel-electric vehicles. The conversion must produce a 40% increase in fuel economy of the vehicle. "Category 3" also means new medium duty trucks that are diesel-electric hybrids or gasoline-electric hybrids that have 30% better fuel economy than a comparable vehicle powered solely by a diesel or gasoline internal combustion engine. For purposes of establishing a comparable vehicle, the diesel or gasoline internal combustion engine shall be standard in a vehicle of the same model year and the same vehicle class as established by the United States Environmental Protection Agency and be comparable in weight, size, and use. Fuel economy comparisons shall be made using city fuel economy standards in a manner that is substantially similar to the manner in which city fuel economy is measured in accordance with procedures set forth in 40 C.F.R. 600, as in effect on Aug. 8, 2005.
- **CATEGORY 4:** Light duty passenger vehicles, light and medium duty trucks powered by compressed natural gas, either as manufactured or by conversion.
- **CATEGORY 5:** Idling reduction technologies either factory installed or later added to heavy duty trucks. This includes idling reduction devices that provide those services (such as heat, air conditioning, or electricity) that would otherwise require the operation of the main drive engine while the vehicle is temporarily parked or remains stationary and advanced insulation with a minimum R value of R35 per inch.
- **CATEGORY 6:** Motor vehicles that comply with Bin 2 or 3 of the federal Tier 2 emission standards with a fuel economy of 40 miles per gallon or miles per gallon gasoline equivalent or greater.
- **CATEGORY 7:** Motor vehicles that comply with Bin 2 or Bin 3 of the federal Tier 2 emissions standards published by the Federal Environmental Protection Agency in the federal register at 65 FR 6698 (February 10, 2000), as amended, with a minimum fuel economy of thirty miles per gallon or miles per gallon gasoline equivalent or greater, but less than forty miles per gallon or miles per gallon gasoline equivalent. Bin numbers and fuel economy for vehicles not mentioned in this FYI can be found online at <http://www.epa.gov/otaq>

Credit percentages for income tax years commencing on or after January 1, 2010, but prior to January 1, 2012: (except Category 7, which is available for tax years commencing prior to January 1, 2011.)

Category 1	85%
Category 2	65%
Category 3	75%
Category 4	75%
Category 5	25%
Category 6	75%
Category 7	50%

Limitations

No more than one credit shall be granted for each qualifying vehicle, regardless of subsequent improvements, enhancements or conversions, except that qualified entities who received a credit in a previous year for the purchase of model year 2004 and later hybrid vehicles are eligible to apply for an additional credit for the conversion of such a hybrid vehicle to a plug-in hybrid electric vehicle.

Definitions

"Light Duty Passenger Vehicle" means a private passenger vehicle, including vans, capable of seating twelve passengers or less, except that the term does not include motor homes or vehicles designed to travel on three or fewer wheels in contact with the ground. *"Light Duty Truck"* means a truck between zero and fourteen thousand pounds. *"Medium Duty Truck"* means a truck weighing between fourteen thousand and twenty six thousand pounds.

"Motor Vehicle" means any self-propelled vehicle required to be licensed or subject to licensing for operation upon the highways of this state.

"Miles per gallon gasoline equivalent" means the standard unit of measure that measures how many miles an alternative fuel vehicle can travel on the equivalent energy of one gallon of traditional fuel.

NON-QUALIFYING VEHICLES

Mild Hybrid Vehicles

Mild hybrid vehicles that do not employ an alternative fuel to generate propulsion do not qualify for the alternative fuel vehicle credit.

Neighborhood Electric Vehicles (NEV) Low speed electric vehicles LSV/LSEV

In order to qualify for the Colorado Alternative Fuel Tax Credit NEV and LSEV's must be titled and registered in Colorado.[§39-22-516, C.R.S.] Class B Low-speed electric vehicles means a low-speed electric vehicle that is capable of traveling at greater than twenty five miles per hour but less than forty five miles per hour. [§42-4-109.6(1), C.R.S.]

Used Vehicles

A vehicle can qualify for this credit only one time. To claim the credit on the purchase of a used vehicle, a taxpayer must

- provide a history of the vehicle and receipts indicating the prior owners and why they did not claim this credit, and
- provide the cost difference used in computing the credit and the basis on which it is computed. The cost difference will usually decrease ratably with the decrease in the value of the vehicle. For example, if the price paid for the used vehicle is 40% of the original MSRP, then the credit allowed will be 40% of the credit available for that vehicle when new. Also, a used vehicles rating percentage may have changed due to the category in which the vehicle now qualifies. If a ten-year-old vehicle had a new alternative fuel engine put in one-year ago, then the vehicle must be compared to the most similar vehicle valued with a one-year-old gas engine, not a ten-year-old engine.

HOW TO CALCULATE A USED VEHICLE CREDIT

Jack purchased a used 2009 Toyota Prius from a dealership in Nevada for \$18,500. He obtained a vehicle history for this vehicle at time of purchase showing the vehicle was a one-owner vehicle originally titled in California.

The MSRP on this vehicle when new was: \$22,000.

$18,500 \div 22,000 = 84\%$

From our table a 2009 Toyota Prius:

Combined mileage: 46

Incremental price difference: \$3,659

Original Tax credit available: \$2,744

Tax credit available for tax years 2010 and 2011: \$2,744

$2744 \times .84$ equals \$2,307 would be the credit Jack could take on this vehicle.

	2009 Prius	Your Vehicle
M.S.R.P.	\$22,000	
Your purchase price	\$18,500	
Percentage of purchase price (18,500/22,000)	84%	
Incremental price difference new	\$3,659	
Credit available when purchased new	\$2,744	
Tax credit in 2010 and 2011 (75%)	\$2,744	
Tax credit available \$ 2,744x.84	\$2,304	

INNOVATIVE MOTOR VEHICLE CREDIT

On January 1, 2012, Colorado allows an income tax credit to taxpayers who have purchased an alternative fuel vehicle, converted a motor vehicle to use an alternative fuel, or have replaced a vehicle's power source with an alternative fuel power source. For further information please see publication FYI Income 67.

Common Questions

Will the alternative fuel vehicle credit be available in 2012?

No. However, there will be an Innovative Motor Vehicle Credit [§39-22-516.5, C.R.S.] available from 2012 through 2015 that will provide similar tax credits. For further information please see publication FYI Income 67.

Does a low emitting vehicle that runs on traditional fuel (gasoline or diesel fuel) qualify for this credit?

No. The low emitting vehicle operates on traditional fuel and therefore could not be distinguished from the same model of car.

Does the purchase of a vehicle that can operate solely on traditional fuel, but can also operate on alternative fuel at the owner's option, qualify for the alternative fuel vehicle credit?

No. A vehicle that can operate solely on traditional fuel does not qualify for the alternative fuel vehicle credit. A qualifying vehicle must:

- operate solely on the alternative fuel, or
- operate on alternative fuel and traditional fuel at the same time, or
- operate on alternative fuel some of the time and on traditional fuel some of the time

Furthermore, the cost of a flex fuel or dual fuel vehicle is the same as the most similar vehicle that can operate exclusively on traditional fuel, which results in a credit of \$0 (e.g., most vehicles that can use E85 fuel or bio-diesel).

Can a leased vehicle qualify for this credit?

Yes, **for a vehicle that is converted at the factory, the lessor has the option of claiming the credit or passing the right to claim the credit to the lessee.** Lessees of qualifying vehicles are eligible for the Alternative Fuel Tax Credit provided the lessor of the vehicle has passed that credit to the lessee in writing. The available credit is calculated by subtracting the value of the vehicle when the lease expires from the cost of the vehicle to the lessor at the time of the lease transaction (capitalized cost), and dividing that amount by the cost of the vehicle to the lessor at the time of the lease transaction. This percentage is then multiplied by the qualifying expenses to determine the amount of the expenditure that can be used in computing the amount of the credit. If the lessee converts the vehicle, then only the lessee may claim the credit.

Example 1: Studebaker Motors manufactures a qualifying vehicle. They then directly lease the vehicle to Michael through Studebaker Motor Leasing. Michael's lease agreement does not specifically state that the credit has been passed from Studebaker Motor Leasing to the lessee (Michael). In this case the Lessor (Studebaker Motor Leasing) retains the right to claim the credit, and the lessee (Michael) is not entitled to claim the credit.

Example 2: Studebaker Motors manufactures a qualifying Category 6 vehicle. Then Franklin Studebaker leases the vehicle to John through Studebaker Motor Leasing. John's lease agreement specifically states that the credit has been passed from Studebaker Motor Leasing to the lessee (John). In this case the lessor (Studebaker Motor Leasing) passed the right to claim the credit, and the lessee (John) is entitled to claim the credit. John's 2012 Studebaker valued at \$23,550. The vehicle will have a value of \$16,750 when the lease expires. The credit is computed as follows:

- a. Value at time of lease \$23,550
- b. Value at end of lease \$16,750
- c. Line a minus Line b \$6,800
- d. Line c divided by Line a 28.9%
- e. Full credit for vehicle \$2,448
- f. Credit available on lease line d times line e \$707.00

See Credits Available for Selected Common Vehicles Charts in this FYI.

- Ford Escape Hybrid
- Ford Fusion Hybrid
- Honda Accord Hybrid
- Honda Civic GX
- Honda Civic Hybrid
- Honda CRZ (2011)
- Hyundai Sonata Hybrid (2011)
- Honda Insight
- Lexus RX 250h
- Lexus RX 400h Hybrid
- Lexus LX RX 400h Hybrid
- Lexus GS 450h Hybrid
- Lexus LS 600h Hybrid
- Mercury Mariner Hybrid
- Mercury Milan Hybrid
- Toyota Camry Hybrid
- Toyota Highlander Hybrid
- Toyota Prius
- Cadillac Escalade Hybrid
- Chevrolet Malibu Hybrid
- Chevrolet Silverado Hybrid
- Chevrolet Tahoe Hybrid
- Chevrolet Volt
- GMC Sierra Hybrid
- GMC Yukon Hybrid
- Saturn Aura Hybrid
- Saturn Vue Hybrid (2008, 2009)
- Stealth
- Tesla Roadster
- Zap Xebra

Electric Motorcycles/Electric

- Liberty Electric Scooters
- Brammo
- Enertia (2010)
- Motorsport Bike
- GPR-S (2010)
- Extreme Green
- Rider EM72
- Quantya Dual Sport
- Zero Motorcycles
- S, DS, XMD, and XD

If you believe your vehicle qualifies and it is not listed in this FYI, please contact the Colorado Department of Revenue by mail at:

Colorado Department of Revenue
Attn: Alternative Fuel Tax
1375 Sherman Street, Room 208
Denver, CO 80261

ALTERNATIVE FUELS REBATE-GOVERNMENTAL AND CHARITABLE ORGANIZATIONS

NOTE: SB 11-163 signed into law on March 9, 2011, eliminated this rebate.

CREDITS AVAILABLE FOR SELECTED COMMON VEHICLES

The amount of the credit available has been computed based on a price comparison with the most similar vehicle using manufacturer and industry data. Fuel mileage data obtained from www.fueleconomy.gov

The following abbreviations are used:

FWD - Front wheel drive

AWD - All wheel drive

4WD - Four wheel drive

FTC- Federal tax credit

BUICK

La Crosse

2012 Buick La Crosse e-Assist:

Tax credit available for tax year 2011 none

Regal

2012 Buick Regal e-Assist:

Tax credit available for tax year 2011 none

CADILLAC

Escalade Hybrid

2009 Cadillac Escalade: Category 3

Incremental price difference \$10,930

Tax credit available for tax years 2010, and 2011 \$6,000

2010 Cadillac Escalade: Category 3

Incremental price difference \$10,930

Tax credit available for tax years 2010, and 2011 \$6,000

2011 Cadillac Escalade: Category 3

Incremental price difference \$10,930

Tax credit available for tax years 2010, and 2011 \$6,000

2012 Cadillac Escalade: Category 3

Incremental price difference \$3,855

Tax credit available for tax year 2011 \$ 2,891

CHEVROLET

Express 2500 cargo van CNG

2012 Express cargo Van: Category 4

Incremental price difference \$14,890

Tax credit available for tax year 2011 \$ 6,000

Malibu Hybrid

2008 Chevrolet Malibu:

Incremental price difference \$2,710

Tax credit available for tax years 2010 and 2011 none

2009 Chevrolet Malibu:

Incremental price difference \$3,145

Tax credit available for tax years 2010 and 2011 none

2010 Chevrolet Malibu:

Incremental price difference \$3,145

Tax credit available for tax years 2010 and 2011 none

Silverado Hybrid

2009 Chevrolet Silverado: Category 3

Incremental price difference \$5,495

Tax credit available for tax years 2010 and 2011 \$4,121

2010 Chevrolet Silverado: Category 3

Incremental price difference \$6,200

Tax credit available for tax years 2010 and 2011 \$4,650

2011 Chevrolet Silverado: Category 3

Incremental price difference \$6,200

Tax credit available for tax years 2010 and 2011 \$4,650

2012 Chevrolet Silverado:

Incremental price difference \$3,879

Tax credit available for tax year 2011 \$2909

Tahoe Hybrid

2008 Chevrolet Tahoe: Category 3

Incremental price difference \$7,720

Tax credit available for tax years 2010 and 2011 \$5,790

2009 Chevrolet Tahoe: Category 3

Incremental price difference \$10,940

Tax credit available for tax years 2010 and 2011 \$6,000

2010 Chevrolet Tahoe: Category 3

Incremental price difference \$8,270

Tax credit available for tax years 2010 and 2011 \$6,000

2011 Chevrolet Tahoe: Category 3

Incremental price difference \$8,270

Tax credit available for tax years 2010 and 2011 \$6,000

2012 Chevrolet Tahoe: Category 3

Incremental price difference \$8,065

Tax credit available for tax years 2011 none

Volt

2011 Chevrolet Volt: Category 3

Incremental price difference \$21,580, Federal Tax credit \$7,500

Incremental price difference for comparison after FTC \$14,080

Tax credit available for tax years 2010 and 2011 \$6,000

2012 Chevrolet Volt Category 3

Incremental price difference \$18,220 Federal Tax credit \$7,500

Incremental price difference for comparison after FTC \$11,720

Tax credit available for tax years 2010 and 2011 \$6,000

FISKER

Karma

2012 Fisker Karma Category 3

Incremental price difference \$34,370

Tax credit available for tax year 2011 \$6,000

FORD

Escape Hybrid:

2005 Ford Escape (Front Wheel Drive):

Incremental price difference \$3,245

Tax credit available for tax years 2010 and 2011 none

2005 Ford Escape (Four Wheel Drive):

Incremental price difference \$3,290

Tax credit available for tax years 2010 and 2011 none

2006 Ford Escape (Front Wheel Drive):

Incremental price difference \$3,325

Tax credit available for tax years 2010 and 2011 none

2006 Ford Escape (Four Wheel Drive):

Incremental price difference \$3,360

Tax credit available for tax years 2010 and 2011 none

2007 Ford Escape (Front Wheel Drive): Category 3

Incremental price difference \$2,285

Tax credit available for tax years 2010 and 2011 \$1,713

2007 Ford Escape (Four Wheel Drive): Category 3

Incremental price difference \$2,320

Tax credit available for tax years 2010 and 2011 \$1,740

2008 Ford Escape: FWD/4wd Category 3

Incremental price difference \$4,020

Tax credit available for tax years 2010 and 2011 \$3,015

2009 Ford Escape: FWD/4wd Category 3

Incremental price difference \$4,595

Tax credit available for tax years 2010 and 2011 \$3,446

2010 Ford Escape: FWD/4WD Category 3

Incremental price difference \$5,695

Tax credit available for tax years 2010 and 2011 \$ 4,271

2011 Ford Escape: FWD/4WD Category 3

Incremental price difference \$5,975

Tax credit available for tax years 2010 and 2011 \$4,481

2012 Ford Escape: AWD Category 3

Incremental price difference \$ 5,700

Tax credit available for tax years 2011 \$ 4,275

Fusion Hybrid

2010 Ford Fusion Hybrid: Category 3

Incremental price difference \$3,760

Tax credit available for tax years 2010 and 2011 \$2,820

2011 Ford Fusion Hybrid: Category 3

Incremental price difference \$3,760

Tax credit available for tax years 2010 and 2011 \$2,820

2012 Ford Fusion Hybrid: Category 3

Incremental price difference \$4,205

Tax credit available for tax year 2011 \$3,154

Transit Connect
2012 Transit Connect: Azura Dynamics Category 1
Incremental price difference \$36,315
Tax credit available for tax years 2011 \$6,000

GMC

Savanna 2500 cargo van CNG
2012 GMC Savanna 2500 cargo van Category 4
Incremental price difference \$14,919
Tax credit available for tax year 2011 \$ 6,000

Sierra Hybrid
2009 GMC Sierra: Category 3
Incremental price difference \$5,515
Tax credit available for tax years 2010 and 2011 \$4,136

2010 GMC Sierra: Category 3
Incremental price difference \$5,515
Tax credit available for tax years 2010 and 2011 \$4,136

2011 GMC Sierra 2WD: Category 3
Incremental price difference \$5,515
Tax credit available for tax years 2010 and 2011 \$4,136

2011 GMC Sierra 4WD: Category 3
Incremental price difference \$6,875
Tax credit available for tax years 2010 and 2011 \$5,156

2012 GMC Sierra 4WD: Category 3
Incremental price difference \$3,879
Tax credit available for tax year 2011 \$2,909

Yukon Hybrid
2008 GMC Yukon: Category 3
Incremental price difference \$7,395
Tax credit available for tax years 2010 and 2011 \$5,546

2009 GMC Yukon: Category 3
Incremental price difference \$5,775
Tax credit available for tax years 2010 and 2011 \$4,331

2010 GMC Yukon: Category 3
Incremental price difference \$5,775
Tax credit available for tax years 2010 and 2011 \$4,331

2011 GMC Yukon 2WD: Category 3
Incremental price difference \$5,275
Tax credit available for tax years 2010 and 2011 \$3,956

2011 GMC Yukon AWD: Category 3
Incremental price difference \$5,125
Tax credit available for tax years 2010 and 2011 \$3,841

2012 GMC Yukon AWD: Category 3
Incremental price difference \$6,900
Tax credit available for tax year 2012 \$5,175

HONDA

Accord Hybrid

2005 Honda Accord:

Incremental price difference \$3,915

Original Tax credit available \$2,936

Tax credit available for tax years 2010 and 2011 none

2006 Honda Accord:

Incremental price difference \$3,775

Original Tax credit available \$3,209

Tax credit available for tax years 2010 and 2011 none

2007 Honda Accord:

Incremental price difference \$3,775

Original Tax credit available \$3,209

Tax credit available for tax years 2010 and 2011 none

Civic GX: Category 4 vehicles

2004 Honda Civic GX (Natural Gas): Category 4

Incremental price difference \$4,500

Tax credit available for tax years 2010 and 2011 \$3,375

2005 Honda Civic GX (Natural Gas): Category 4

Incremental price difference \$4,500

Tax credit available for tax years 2010 and 2011 \$3,375

2006 Honda Civic GX (Natural Gas): Category 4

Incremental price difference \$4,000

Tax credit available for tax years 2010 and 2011 \$3,000

2007 Honda Civic GX (Natural Gas): Category 4

Incremental price difference \$6,830

Tax credit available for tax years 2010 and 2011 \$5,152

2008 Honda Civic GX (Natural Gas): Category 4

Incremental price difference \$6,995

Tax credit available for tax years 2010 and 2011 \$5,246

2009 Honda Civic GX (Natural Gas): Category 4

Incremental price difference \$7,100

Tax credit available for tax years 2010 and 2011 \$5,325

2010 Honda Civic GX (Natural Gas): Category 4

Incremental price difference \$7,100

Tax credit available for tax years 2010 and 2011 \$5,325

2011 Honda Civic GX (Natural Gas): Category 4

Incremental price difference \$6,885

Tax credit available for tax years 2010 and 2011 \$5,164

2012 Honda Civic GX (Natural Gas): Category 4

Incremental price difference \$6,935

Tax credit available for tax year 2011 \$5,201

Civic Hybrid

2003 Honda Civic (Automatic): Category 3

Incremental price difference \$3,215

Tax credit available for tax years 2010 and 2011 \$2,411

2003 Honda Civic (Manual 5-speed): Category 3
Incremental price difference \$3,015
Tax credit available for tax years 2010 and 2011 \$2,261

2004 Honda Civic (Automatic): Category 3
Incremental price difference \$3,440
Tax credit available for tax years 2010 and 2011 \$2,580

2004 Honda Civic (Manual 5-speed): Category 3
Incremental price difference \$3,240
Tax credit available for tax years 2010 and 2011 \$2,430

2005 Honda Civic (Automatic): Category 3
Incremental price difference \$3,075
Tax credit available for tax years 2010 and 2011 \$2,306

2005 Honda Civic (Manual 5-speed): Category 3
Incremental price difference \$2,875
Tax credit available for tax years 2010 and 2011 \$2,156

2006 Honda Civic: Category 3
Incremental price difference \$3,375
Tax credit available for tax years 2010 and 2011 \$2,531

2007 Honda Civic: Category 3
Incremental price difference \$3,675
Tax credit available for tax years 2010 and 2011 \$2,756

2008 Honda Civic: Category 3
Incremental price difference \$3,465
Tax credit available for tax years 2010 and 2011 \$2,599

2009 Honda Civic: Category 3
Incremental price difference \$3,520
Tax credit available for tax years 2010 and 2011 \$2,640

2010 Honda Civic: Category 3
Incremental price difference \$3,710
Tax credit available for tax years 2010 and 2011 \$2,783

2011 Honda Civic: Category 3
Incremental price difference \$3,895
Tax credit available for tax years 2010 and 2011 \$2,921

2012 Honda Civic: Category 3
Incremental price difference \$3,505
Tax credit available for tax years 2011 \$2,629

CRZ
2011 Honda CRZ:
Incremental price difference \$2,930
Tax credit available for tax years 2010 and 2011 \$2,197

2011 Honda CRZ:
Incremental price difference \$2,930
Tax credit available for tax years 2010 and 2011 \$2,197

Insight

2000 Honda Insight: Category 6

Incremental price difference \$3,970

Original Tax credit available \$3,375

Tax credit available for tax years 2010 and 2011 \$2,978

2001 Honda Insight Category 6

Incremental price difference \$3,970

Original Tax credit available \$3,375

Tax credit available for tax years 2010 and 2011 \$2,978

2002 Honda Insight: Category 6

Incremental price difference \$3,970

Original Tax credit available \$3,375

Tax credit available for tax years 2010 and 2011 \$2,978

2003 Honda Insight (Automatic) Category 6

Incremental price difference \$3,670

Original Tax credit available \$3,120

Tax credit available for tax years 2010 and 2011 \$2,753

2003 Honda Insight (Manual 5-speed): Category 6

Incremental price difference \$3,470

Original Tax credit available \$2,603

Tax credit available for tax years 2010 and 2011 \$2,603

2004 Honda Insight (Automatic): Category 6

Incremental price difference \$5,070

Original Tax credit available \$4,310

Tax credit available for tax years 2010 and 2011 \$3,803

2004 Honda Insight (Manual 5-speed): Category 6

Incremental price difference \$5,070

Original Tax credit available \$3,803

Tax credit available for tax years 2010 and 2011 \$3,803

2005 Honda Insight (Automatic): Category 6

Incremental price difference \$5,545

Original Tax credit available \$4,713

Tax credit available for tax years 2010 and 2011 \$4,159

2005 Honda Insight (Manual 5-speed): Category 6

Incremental price difference \$5,575

Original Tax credit available \$4,181

Tax credit available for tax years 2010 and 2011 \$4,181

2006 Honda Insight (Automatic): Category 6

Incremental price difference \$5,220

Original Tax credit available \$4,437

Tax credit available for tax years 2010 and 2011 \$3,915

2006 Honda Insight (Manual 5-speed): Category 6

Incremental price difference \$5,020

Original Tax credit available \$3,765

Tax credit available for tax years 2010 and 2011 \$3,765

2010 Honda Insight Category 6

Incremental price difference \$3,480

Original Tax credit available \$2,610

Tax credit available for tax years 2010 and 2011 \$2,610

2011 Honda Insight Category 6
Incremental price difference \$3,170
Tax credit available for tax years 2010 and 2011 \$2,377

HYUNDAI

2012 Hyundai Sonata Category 3
Incremental price difference \$2,655.
Tax credit available for tax year 2011 \$1,991

KIA

2011 KIA Optima Hybrid Category 3
Incremental price difference \$3,300
Tax Credit available \$2,475.00

2012 KIA Optima Hybrid Category 3
Incremental price difference \$3,300
Tax Credit available \$2,475.00

LEXUS

CT200
2011 CT200
Incremental price difference \$3,864
Tax credit available for tax years 2010 and 2011 \$2,895

2012 CT200
Incremental price difference \$4,699
Tax credit available for tax years 2011 \$3524

HS 250h Hybrid
2010 HS 250h: Category 3
Incremental price difference \$1,630
Original Tax credit available \$1,223
Tax credit available for tax years 2010 and 2011 \$1,223

2011 HS 250h: Category 3
Incremental price difference: \$3,170
Tax credit available for tax years 2010 and 2011 \$2,378

2012 HS 250h: Category 3
Incremental price difference: \$
Tax credit available for tax years 2011 \$

GS 450h Hybrid
2007 GS 450h:
Incremental price difference \$7,590
Tax credit available for tax years 2010 and 2011 none

2008 GS 450h:
Incremental price difference \$6,515
Tax credit available for tax years 2010 and 2011 none

2009 GS 450h:
Incremental price difference \$7,625
Tax credit available for tax years 2010 and 2011 none

2010 GS 450h:
Incremental price difference \$7,995
Tax credit available \$5996
Tax credit available for tax years 2010 and 2011 none

2010 GS 450h:
Incremental price difference \$7,210
Tax credit available for tax years 2010 2011 none

2011 GS 450h:
Incremental price difference \$7,210
Tax credit available for tax years 2010 2011 none

2012 GS 450h:
Incremental price difference \$6,350
Tax credit available for tax year 2011 none

LS 600h Hybrid
2008 LS 600h L:
Incremental price difference \$16,210
Tax credit available for tax years 2010 and 2011 none

2009 LS 600h L:
Incremental price difference \$23,990
Tax credit available for tax years 2010 and 2011 none

2010 LS 600h L:
Incremental price difference \$25,905
Tax credit available for tax years 2010 and 2011 none

2011 LS 600h L:
Incremental price difference \$27,195
Tax credit available for tax years 2010 and 2011 none

RX 400h Hybrid
2006 Lexus RX 400h: Category 3
Incremental price difference \$4,050
Tax credit available for tax years 2010 and 2011 \$3,037

2007 Lexus RX 400h: Category 3
Incremental price difference \$4,595
Tax credit available for tax years 2010 and 2011 \$3,446

2008 Lexus RX 400h: Category 3
Incremental price difference \$3,780
Tax credit available for tax years 2010 and 2011 \$2,835

2010 Lexus RX 450h: AWD Category 3
Incremental price difference \$4,350
Tax credit available for tax years 2010 and 2011 \$3,265

2010 Lexus RX 450h: FWD Category 3
Incremental price difference \$4,160
Tax credit available for tax years 2010 and 2011 \$3,120

2011 Lexus RX 450h: AWD Category 3
Incremental price difference \$5,200
Tax credit available for tax years 2010 and 2011 \$3,900

2011 Lexus RX 450h: FWD Category 3
Incremental price difference \$5,010

Tax credit available for tax years 2010 and 2011 \$3,758

2012 Lexus RX 450h: AWD Category 3

Incremental price difference \$6,005

Tax credit available for tax year 2011 \$4,503

2012 Lexus RX 450h: FWD Category 3

Incremental price difference \$6,350

Tax credit available for tax year 2011 \$4,762

LINCOLN

MKZ

2011 Lincoln MKZ

Incremental price difference (\$5)

Tax credit available for tax years 2010 and 2011 none

2012 Lincoln MKZ

Incremental price difference (\$5)

Tax credit available for tax years 2011 none

MERCURY

Mariner Hybrid

2006 Mercury Mariner:

Incremental price difference \$3,715

Tax credit available for tax years 2010 and 2011 none

2007 Mercury Mariner: Category 3

Incremental price difference \$2,665

Tax credit available for tax years 2010 and 2011 \$1,999

2008 Mercury Mariner: Category 3

Incremental price difference \$4,105

Tax credit available for tax years 2010 and 2011 \$3,079

2009 Mercury Mariner: Category 3

Incremental price difference \$4,650

Tax credit available for tax years 2010 and 2011 \$3,488

2010 Mercury Mariner: Category 3

Incremental price difference \$5,705

Tax credit available for tax years 2010 and 2011 \$4,278

2011 Mercury Mariner: Category 3

Incremental price difference \$5,705

Tax credit available for tax years 2010 and 2011 \$4,278

Milan Hybrid

2010 Milan: Category 3

Incremental price difference \$4,070

Tax credit available for tax years 2010 and 2011 \$3,052

2011 Milan: Category 3

Incremental price difference \$4,070

Tax credit available for tax years 2010 and 2011 \$3,052

NISSAN

Leaf
2011 & 12 Leaf: Category 1
Incremental price difference \$13,920.00
Incremental price difference for comparison after FTC \$6,420
Tax credit available for tax year 2011 \$5,457

SATURN

Aura Hybrid
2008 Saturn Aura:
Incremental price difference \$3,415
Tax credit available for tax years 2010 and 2011 none

2009 Saturn Aura:
Incremental price difference \$2,955
Tax credit available for tax years 2010 and 2011 none

Vue Hybrid
2008 Saturn Vue: Category 3
Incremental price difference \$3,325
Tax credit available for tax years 2010 and 2011 \$2,494

2009 Saturn Vue: Category 3
Incremental price difference \$3,530
Tax credit available for tax years 2010 and 2011 \$2,648

STEALTH

2010 & 2011 Night Hawk RS
Incremental price difference \$6,996
Tax credit available for tax years 2010 and 2011 \$ 5,947

TESLA

Roadster
2008 Tesla Roadster: Category 1
Incremental price difference \$45,667
Tax credit available for tax years 2010 and 2011 \$6,000

2009 Tesla Roadster: Tesla Roadsters were not produced as 2009 models

2010 Tesla Roadster: Category 1
Incremental price difference \$49,510
Tax credit available for tax years 2010 and 2011 \$6,000

2011 Tesla Roadster: Category 1
Incremental price difference \$49,510
Tax credit available for tax years 2010 and 2011 \$6,000

2012 Tesla Roadster: Category 1
Incremental price difference \$49,510
Tax credit available for tax year 2011 \$6,000

TOYOTA

Camry Hybrid
2007 Toyota Camry: Category 3
Incremental price difference \$2,665
Tax credit available for tax years 2010 and 2011 \$1,999

2008 Toyota Camry: Category 3

Incremental price difference \$2,322
Tax credit available for tax years 2010 and 2011 \$1,742

2009 Toyota Camry: Category 3
Incremental price difference \$2,404
Tax credit available for tax years 2010 and 2011 \$803

2010 Toyota Camry: Category 3
Incremental price difference \$2,084
Tax credit available for tax years 2010 and 2011 \$1,563

2011 Toyota Camry: Category 3
Incremental price difference \$2,184
Tax credit available for tax years 2010 and 2011 \$1,638

2012 Toyota Camry: Category 3
Incremental price difference \$2,675
Tax credit available for tax year 2011 \$2,006

Highlander Hybrid
2006 Toyota Highlander (Base Grade) Category 3
Incremental price difference \$4,305
Tax credit available for tax years 2010 and 2011 \$3,229

2006 Toyota Highlander (Limited Grade): Category 3
Incremental price difference \$4,220
Tax credit available for tax years 2010 and 2011 \$3,165

2007 Toyota Highlander (Base Grade): Category 3
Incremental price difference \$4,525
Tax credit available for tax years 2010 and 2011 \$3,394

2007 Toyota Highlander (Limited Grade): Category 3
Combined mileage 4WD 26, combined mileage FWD 26
Incremental price difference \$4,075
Tax credit available for tax years 2010 and 2011 \$3,056

2008 Toyota Highlander (Base Grade): Category 3
Incremental price difference \$4,815
Tax credit available for tax years 2010 and 2011 \$3,611

2008 Toyota Highlander (Limited Grade): Category 3
Incremental price difference \$5,180
Tax credit available for tax years 2010 and 2011 \$3,885

2009 Toyota Highlander: Combined mileage 4WD 26
Incremental price difference \$5,515
Tax credit available for tax years 2010 and 2011 \$4,136

2010 Toyota Highlander Category 3
Incremental price difference \$4,755
Tax credit available for tax years 2010 and 2011 \$3,566

2011 Toyota Highlander
Incremental price difference \$5,305
Tax credit available for tax years 2010 and 2011 \$ 3,978

2012 Toyota Highlander
Incremental price difference \$5,305

Tax credit available for tax year 2011 \$ 3,978

Prius

2001 Toyota Prius: Combined mileage 41, Category 6

Incremental price difference \$4,172

Tax credit available for tax years 2010 and 2011 \$3,131

2002 Toyota Prius: Combined mileage 41, Category 6

Incremental price difference \$4,622

Tax credit available for tax years 2010 and 2011 \$3,467

2003 Toyota Prius: Combined mileage 41, Category 6

Incremental price difference \$3,612

Tax credit available for tax years 2010 and 2011 \$2,709

2004 Toyota Prius: Combined mileage 46, Category 6

Incremental price difference \$3,150

Tax credit available for tax years 2010 and 2011 \$2,363

2005 Toyota Prius: Combined mileage 46, Category 6

Incremental price difference \$4,040

Tax credit available for tax years 2010 and 2011 \$3,030

2006 Toyota Prius: Combined mileage 46, Category 6

Incremental price difference \$3,865

Tax credit available for tax years 2010 and 2011 \$2,899

2007 Toyota Prius: Combined mileage 46, Category 6

Incremental price difference \$3,545

Tax credit available for tax years 2010 and 2011 \$2,659

2008 Toyota Prius (Base Grades): Category 6

Incremental price difference \$2,370

Tax credit available for tax years 2010 and 2011 \$1,778

2008 Toyota Prius (Touring): Category 6

Incremental price difference \$3,654

Tax credit available for tax years 2010 and 2011 \$2,740

2009 Toyota Prius: Category 6

Incremental price difference \$3,659

Tax credit available for tax years 2010 and 2011 \$2,744

2010 Toyota Prius: Category 6

Incremental price difference \$2,880

Tax credit available for tax years 2010 and 2011 \$2,160

2011 Toyota Prius: Category 3

Incremental price difference \$4,510

Tax credit available for tax years 2010 and 2011 \$3,382

2011 Toyota Prius: Category 6

Incremental price difference \$4,510

Tax credit available for tax years 2010 and 2011 \$3,382

2012 Toyota Prius: Category 3

Incremental price difference \$4,636

Tax credit available for tax year 2011 \$3,477

2012 Toyota Prius C: Category 3

Incremental price difference TBD

Tax credit available for tax year 2011 TBD

2012 Toyota Prius V: Category 3

Incremental price difference \$3,461

Tax credit available for tax year 2011 \$2,595

WHEEGO

2011 & 2012 Wheego LiFe Category 1

Incremental price difference after FTC \$11,054

Tax credit available for tax year 2011 \$6,000

ZAP

Xebra

2008 Zap Xebra Category 1

Incremental price difference \$5,334

Tax credit available for tax years 2010 and 2011 \$4,534

2009 Zap Xebra Category 1

Incremental price difference \$5,334

Tax credit available for tax years 2010 and 2011 \$4,534

ELECTRIC MOTORCYCLES

Brammo Motorcycles

Brammo Enertia: Category 1

Incremental price difference \$3,496

Tax credit available for tax years 2010 and 2011 \$2,791

Electric Motor Sport Bike

2010 GPR-S: Category 1

Incremental price difference \$4,301

Tax credit available for tax years 2010 and 2011 \$3,856

2010 GPR-S: with AC motor and battery upgrade

Incremental price difference \$9,776

Tax credit available for tax years after 2010 and 2011 \$8,310

Extreme Green

2010 and 2011 X-Rider EM72: Category 1

Incremental price difference \$4,296

Tax credit available for tax years 2010 and 2011 \$3,652

2010 and 2011 X-treme Green Scooter EM 40/60: Category 1

Incremental price difference \$3,296

Tax credit available for tax years 2010 and 2011 \$2,802

Liberty Electric Scooters

2010 and 2011 Liberty XM 400W Scooter Category 1

Incremental price difference \$2,201

Tax credit available for tax years 2010 and 2011 \$1,871

2010 and 2011 Liberty XM 5000W Scooter Category 1

Incremental price difference \$2,901

Tax credit available for tax years 2010 and 2011 \$2,466

Quanta

2010 and 2011 EV01 Strada Category 1

Incremental price difference \$5,700

Tax credit available for tax years 2010 and 2011 \$4,845

Z Electric Vehicle Corporation. ZEV

Model 4100: Category 1

Incremental price difference after FTC \$2,024

Tax credit available \$1,720

Model 4100: LA Category 1

Incremental price difference after FTC \$1,256

Tax credit available \$1,068

Model 5000 LA: Category 1

Incremental price difference after FTC \$2,075

Tax credit available \$1,764

Model 5100 Category 1

Incremental price difference after FTC \$2,309

Tax credit available \$1,962

Model 6100 Category 1

Incremental price difference after FTC \$ 2,741

Tax credit available \$2,330

Model 7100 Category 1

Incremental price difference after FTC \$2,428

Tax credit available \$2,064

Zero Motorcycles

2010 Zero S and Zero DS (Dual Sport): Category 1

Incremental price difference \$5,751

Tax credit available for tax years 2010 and 2011 \$4,888

2011 S

Incremental price difference \$5,751

Tax credit available for tax years 2010 and 2011 \$4,888

2011 DS

Incremental price difference \$6,296

Tax credit available for tax years 2010 and 2011 \$5,100

2011 MXD (street)

Incremental price difference \$5,746

Tax credit available for tax years 2010 and 2011 \$4,884

2011 XD (street)

Incremental price difference \$5,296

Tax credit available for tax years 2010 and 2011 \$4,502

2011 XU (street)

Incremental price difference \$4,796

Tax credit available for tax years 2010 and 2011 \$ 4,076

2012 DS ZF6

Incremental price difference \$ 6,505

Tax credit available for tax year 2011 \$5,529

2012 DS ZF9

Incremental price difference \$ 9005

Tax credit available for tax year 2011 \$ 6,000

2012 S ZF6

Incremental price difference \$6,505

Tax credit available for tax year 2011 \$5,529

2012 S ZF9

Incremental price difference \$9,005

Tax credit available for tax year 2011 \$6,000

2012 X

Incremental price difference \$ 6,746

Tax credit available for tax year 2011 \$ 5,734

2012 X (2 packs)

Incremental price difference \$ 9,241

Tax credit available for tax year 2011 \$ 6,000

2012 XU

Incremental price difference \$ 4,496

Tax credit available for tax year 2011 \$ 3,821

2012 XU (2 packs)

Incremental price difference \$6,991

Tax credit available for tax year 2011 \$ 5,942

Plug-in conversions

Hymotion/A123 Systems Category 3

Conversion of 2004 or newer

Conversion cost \$10,495

Tax credit available for tax years 2010 and 2011 \$7,872 Statutory Limitation of credit \$6,000

Boulder Hybrid Conversions LLC

4 kWh kit

Conversion cost \$5,000

Tax credit available for tax years 2010 and 2011 \$4,250

6kWh kit

Conversion cost \$7,000

Tax credit available for tax years 2010 and 2011 \$5,950

8kWh kit

Conversion cost \$9,000

Tax credit available for tax years 2010 and 2011 \$6,000

*To be determined. Manufacturer has not supplied information as of print date of this FYI.

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